

State of California
BOARD OF EQUALIZATION

ALCOHOLIC BEVERAGE TAX REGULATIONS

Regulation 2557. POWDERED DISTILLED SPIRITS.

Reference: Sections 32001 — 32556, Revenue and Taxation Code.

(a) IN GENERAL. The Alcoholic Beverage Tax Law and Alcoholic Beverage Tax Regulations apply with respect to powdered distilled spirits in the same manner and to the same extent as with respect to other distilled spirits. Tax will be paid at the same rate per wine gallon, and at a proportionate rate for any quantity, as for distilled spirits of the same proof strength in liquid form.

(b) RECORDS AND REPORTS. Transactions involving powdered distilled spirits, including any powdered alcoholic beverage containing powdered distilled spirits, must be stated by volume in wine gallons to the nearest one-hundredth of a gallon in all required records and reports. The importer, in the case of powdered distilled spirits imported into California packaged in containers for sale to the general public, and the rectifier in the case of powdered distilled spirits packaged within California shall:

(1) Label the outside of each case with the volume in wine gallons of the powdered product contained in the case and of the powdered product contained in each individual package within the case.

(2) Print on each invoice, credit memorandum, or similar document the total volume in wine gallons of the powdered product or products listed on that document.

(3) Print on each invoice, credit memorandum, or similar document the volume in wine gallons of the powdered product contained in each size case and in each individual package listed on that document.

(c) CONVERSION OF WEIGHT TO VOLUME. The weight of powdered distilled spirits, and powdered distilled spirits products, shall be converted to volume as follows:

(1) One pound equals .16 wine gallons;

(2) One ounce equals .01 wine gallons;

(3) One gram equals .000353 wine gallons.

History: Adopted May 4, 1978, effective June 21, 1978.